

Message Text

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ACTION EB-11

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FM AMEMBASSY ROME

TO SECSTATE WASHDC VIA POUCH

LIMITED OFFICIAL USE ROME 8768

E.O. 11652: GDS

TAGS: EFIN, IT

SUBJECT: TEXT OF NOTE RE TERMINATION OF US-ITALIAN TAX
CONVENTION

HEREWITH REPEAT OF ROME 8768, 6/25/74, SENT DEPARTMENT OF
TREASURY FOR ACTION:

TREASURY PASS NATHAN N. GORDON

1. IN ORDER TO AVOID ANY CONCEIVABLE MISINTERPRETATION
BY ANYONE IN GOI REGARDING US DESIRE TO PROCEED WITH
RE-NEGOTIATION OF BILATERAL TAX CONVENTION, EMBASSY
RECOMMENDS FOLLOWING TEXT OF DIPLOMATIC NOTE REFERRED
TO DEPARTMENT OF TREASURY'S CABLE TO EMBASSY ON THIS
SUBJECT.

2. BEGIN TEXT. THE EMBASSY OF THE UNITED STATES
OF AMERICA PRESENTS ITS COMPLIMENTS TO THE MINISTRY OF
FOREIGN AFFAIRS AND HAS THE HONOR TO REFER TO THE CON-
VENTION BETWEEN THE UNITED STATES OF AMERICA AND THE
ITALIAN REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME SIGNED AT WASHINGTON MARCH 30, 1955.

2. THE EMBASSY ALSO HAS THE HONOR TO REFER TO RECENT
DISCUSSIONS BETWEEN REPRESENTATIVES OF OUR TWO GOVERN-
MENTS REGARDING THE PRESENT LACK OF RECIPROCITY IN
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THE TREATMENT OF CERTAIN TAXES UNDER THE CONVENTION

WHICH HAS BEEN THE RESULT OF THE INCOME TAX REFORM
ADOPTED BY THE ITALIAN REPUBLIC ON JANUARY 1, 1974.

3. AS THE MINISTRY OF FOREIGN AFFAIRS IS AWARE, ARTICLE
XXI(2) OF THE CONVENTION PROVIDES FOR A SPECIFIC TIME
FRAMEWORK IN WHICH A PARTY TO THE CONVENTION MAY
NOTIFY THE OTHER CONTRACTING PARTY OF THE CONVENTION
OF ITS INTENTION TO DENOUNCE THE CONVENTION. BEARING
IN MIND THE TIME FRAMEWORK PROVIDED UNDER THIS ARTICLE
OF THE CONVENTION, THE GOVERNMENT OF THE UNITED STATES
HEREBY NOTIFIES THE GOVERNMENT OF THE ITALIAN REPUBLIC
OF ITS INTENTION TO TERMINATE THE CONVENTION WITH
EFFECT ON JANUARY 1, 1975.

4. THE EMBASSY WISHES TO INVITE THE ATTENTION OF THE
GOVERNMENT OF THE ITALIAN REPUBLIC TO THE DESIRE OF
THE GOVERNMENT OF THE UNITED STATES TO CONTINUE
THE CONSULTATIONS IN AN EFFORT TO RESOLVE THE DIFFICULTIES
WHICH HAVE ARISEN REGARDING THE CONVENTION AND ITS
INTENTION, IF SUCH DIFFICULTIES CAN BE RESOLVED SAT-
ISFACTORILY BEFORE JANUARY 1, 1975, TO WITHDRAW THE
NOTICE OF TERMINATION PROVIDED BY THIS NOTE.

5. THE EMBASSY OF THE UNITED STATES TAKES THIS OCCASION
TO RENEW TO THE MINISTRY OF FOREIGN AFFAIRS THE AS-
SURANCES OF ITS HIGHEST CONSIDERATION. END TEXT.
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